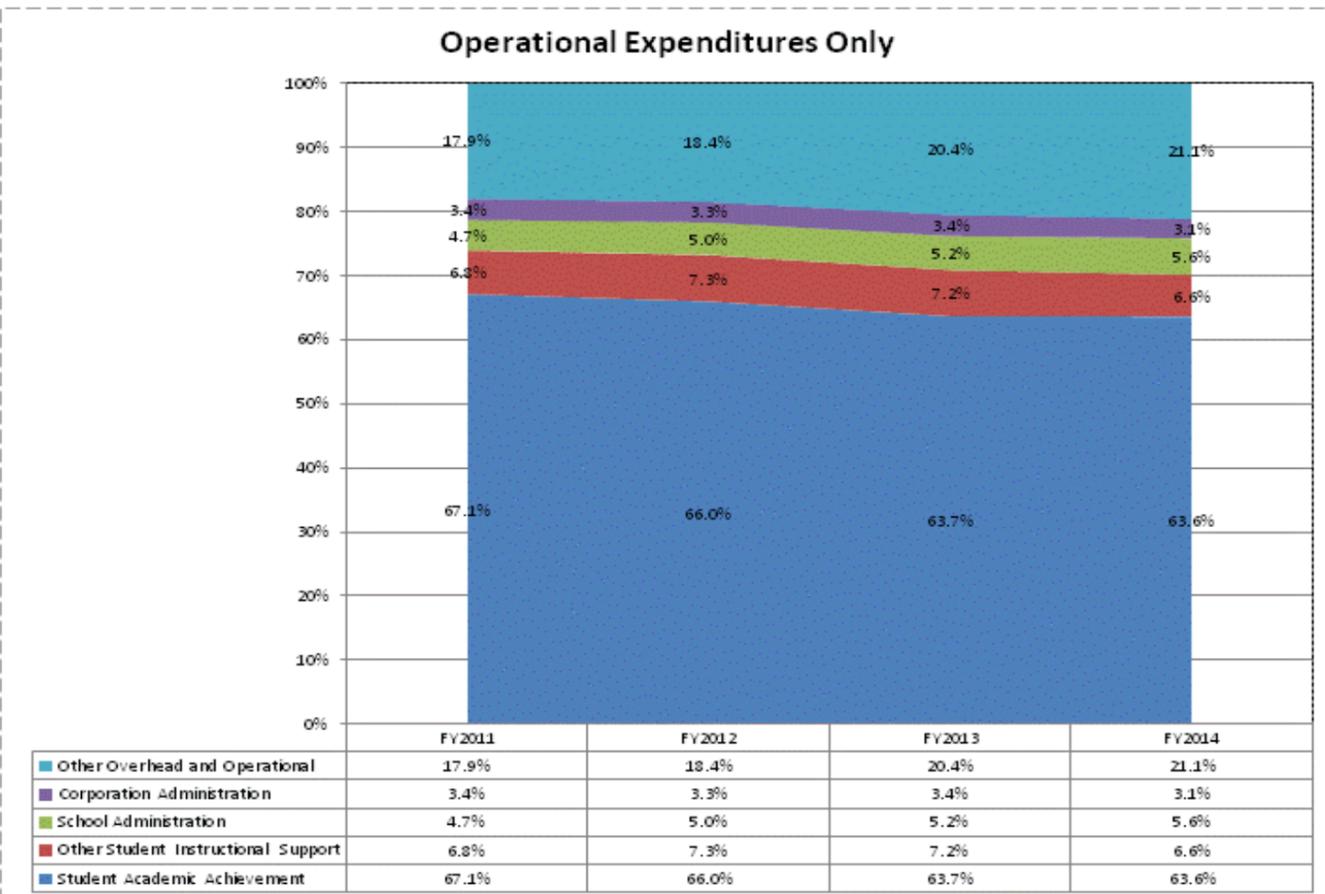
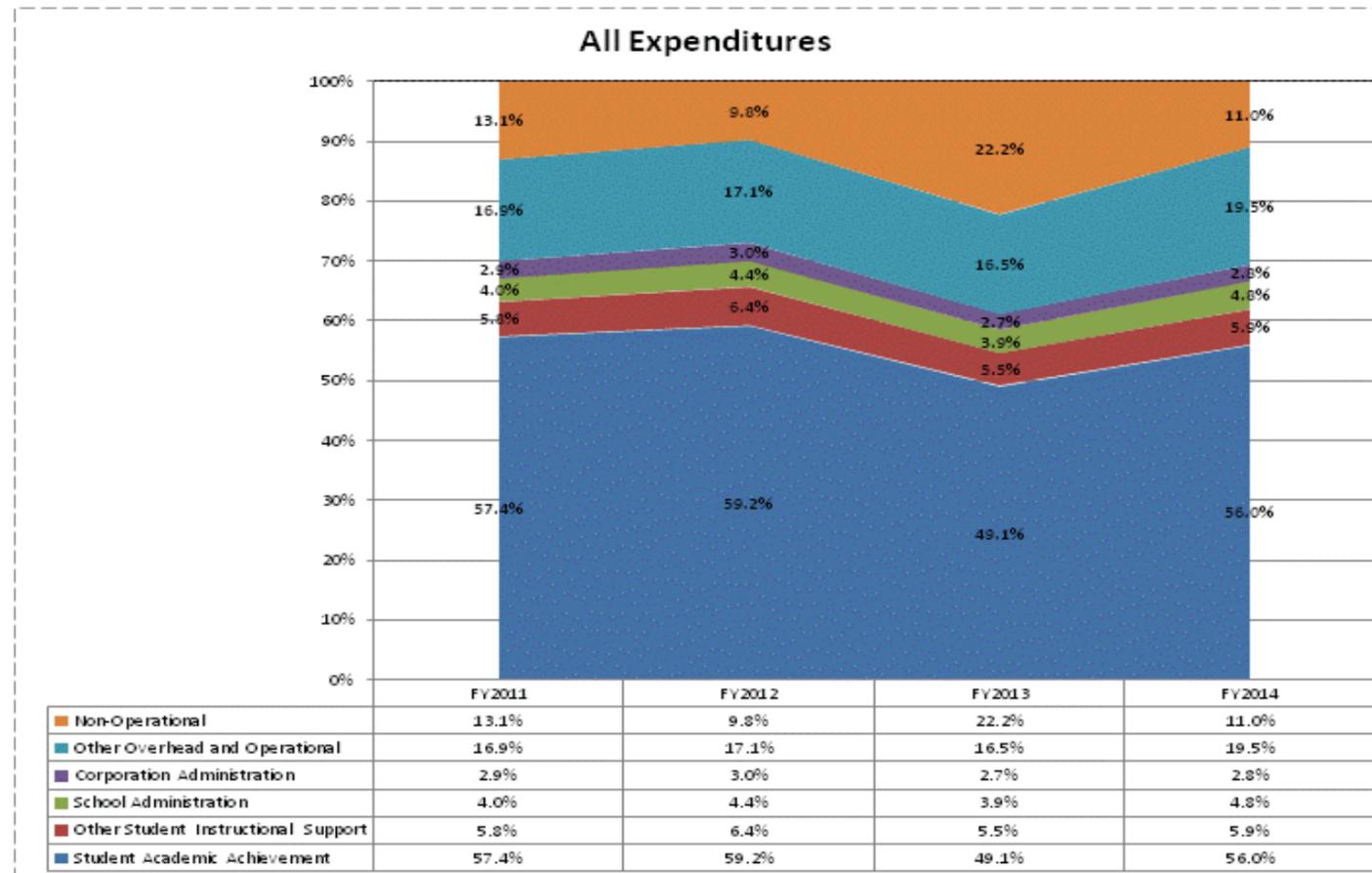


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Richmond Community Schools (8385)

Richmond Community Schools (8385)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$35,207,762	59.0%	\$35,169,160	60.2%	\$31,371,399	49.1%	\$30,369,993	56.0%
Student Instructional Support	\$6,219,157	10.4%	\$5,305,647	9.1%	\$6,011,192	9.4%	\$5,800,028	10.7%
Overhead and Operational Nonoperational	\$12,062,544	20.2%	\$11,819,695	20.2%	\$12,268,944	19.2%	\$12,097,417	22.3%
Nonoperational	\$6,138,609	10.3%	\$6,171,296	10.6%	\$14,206,571	22.2%	\$5,953,837	11.0%
Grand Total	\$59,628,072		\$58,465,798		\$63,858,105		\$54,221,276	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006 69.5%	FY 2009 69.2%	FY 2013 58.5%	FY 2014 66.7%
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School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Richmond Community Schools (8385)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$54,294	\$120,950	\$105,556	\$108,794	100%	-10%	3%
11050 Regular Programs; Full Day Kindergarten	\$1,014,442	\$1,003,640	\$1,283,890	\$1,356,955	34%	35%	6%
11100 Regular Programs; Elementary	\$9,071,716	\$14,884,974	\$10,699,058	\$9,237,292	2%	-38%	-14%
11200 Regular Programs; Middle/Junior High	\$2,360,243	\$2,665,062	\$2,933,836	\$3,299,789	40%	24%	12%
11300 Regular Programs; High School	\$3,593,615	\$4,487,766	\$4,640,357	\$4,445,573	24%	-1%	-4%
11460 Vocational Education; Occupational Home Economics	\$54,757	\$67,294	\$73,593	\$129,838	137%	93%	76%
11470 Vocational Education; Business Education	\$93,066	\$122,373	\$156,844	\$352,828	279%	188%	125%
11480 Vocational Education; Industrial Education A	\$431,072	\$431,721	\$472,310	\$675,258	57%	56%	43%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$163,724	\$197,536	\$180,931	\$178,694	9%	-10%	-1%
12110 Gifted And Talented; Gifted and Talented	\$267,480	\$436,441	\$520,212	\$691,788	159%	59%	33%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$276,366	\$598,251	\$881,343	\$917,893	232%	53%	4%
12310 Physical Impairment; Orthopedic Impairment	\$54,450	\$79,729	\$78,075	\$81,725	50%	3%	5%
12320 Physical Impairment; Multiple Disabilities	\$65,205	\$57,450	\$96,572	\$82,311	26%	43%	-15%
12330 Physical Impairment; Visual Impairment	\$46,508	\$111,279	\$93,117	\$92,925	100%	-16%	0%
12340 Physical Impairment; Hearing Impairment	\$81,450	\$64,503	\$109,260	\$118,525	46%	84%	8%
12350 Physical Impairment; Homebound	\$59,930	\$50,898	\$29,039	\$32,281	-46%	-37%	11%
12610 Learning Disability	\$2,624,620	\$3,606,587	\$3,149,681	\$3,498,867	33%	-3%	11%
12710 Equal Opportunity At Risk	\$469,807	\$337,294	\$343,759	\$447,964	-5%	33%	30%
12810 Special Education Preschool	\$422,845	\$560,514	\$389,970	\$405,889	-4%	-28%	4%
12900 Other Special Programs	\$1,361,580	\$1,297,480	\$789,664	\$362,226	-73%	-72%	-54%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$296,646	\$212,309	\$318,600	\$383,840	29%	81%	20%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,889	\$12,507	\$612	\$0	-100%	-100%	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$56,306	\$85,686	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$11,939	\$13,069	\$170,402	\$155,840	> 500%	> 500%	-9%
14300 Summer School Programs; High School	\$257,797	\$154,523	\$74,089	\$68,050	-74%	-56%	-8%
16100 Remediation Testing	\$142,097	\$31,744	\$67,225	\$45,564	-68%	44%	-32%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$87	\$7,867	N/A	N/A	> 500%
17900 Payments to Other Governmental Units Within State; Other	\$2	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$282,621	\$296,680	\$234,354	\$295,827	5%	0%	26%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$684,304	\$936,047	\$1,473,095	\$1,333,991	95%	43%	-9%
22130 Improvement of Instruction; Instructional Staff Training	\$60,398	\$21,047	\$3,889	\$0	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$106,861	\$171,343	\$155,865	\$155,893	46%	-9%	0%
22210 Library/Media Services; Service Area Direction	\$40,189	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$822,475	\$857,695	\$645,978	\$653,470	-21%	-24%	1%
22250 Library/Media Services; Computer Assisted Instruction Services	\$337,660	\$60,668	\$41,381	\$116,705	-65%	92%	182%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	-\$64	\$5,750	\$0	\$0	N/A	-100%	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$5,566	\$132,080	\$15,894	N/A	186%	-88%
22360 Instruction, Related Technology; Network Support	\$605,698	\$483,031	\$656,844	\$587,190	-3%	22%	-11%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$1,311	N/A	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$658	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$436,473	\$324,347	\$2,008	N/A	-100%	-99%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$105,201	\$67,867	\$19,778	\$4,368	-96%	-94%	-78%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$61	\$12	N/A	N/A	-80%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$119,871	\$0	\$0	N/A	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,609	\$15,546	\$25,643	\$24,091	91%	55%	-6%
26497 2007 Account Code - Teachers Retirement Fund	\$1,306,788	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$27,698,586	\$35,169,160	\$31,371,399	\$30,369,993	10%	-14%	-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Richmond Community Schools (8385)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$41,485	\$50,959	\$24,641	\$12,667	-69%	-75%	-49%
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$123,090	\$129,735	N/A	N/A	5%
21130 Attendance and Social Work Services; Social Work Services	\$89,781	\$480,097	\$839,637	\$477,433	432%	-1%	-43%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$30,938	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$526,362	\$685,669	\$593,300	\$639,776	22%	-7%	8%
21230 Guidance Services; Appraisal Services	\$913	\$1,500	\$0	\$0	-100%	-100%	N/A
21240 Guidance Services; Information Services	\$2,917	\$3,488	\$1,687	\$837	-71%	-76%	-50%
21250 Guidance Services; Records Maintenance	\$1,450	\$1,051	\$1,317	\$1,815	25%	73%	38%
21290 Guidance Services; Other Guidance Services	\$5,706	\$34,190	\$6,596	\$87,999	> 500%	157%	> 500%
21320 Health Services; Medical Services	\$1,869	\$900	\$2,315	\$550	-71%	-39%	-76%
21340 Health Services; Nurse Services	\$149,849	\$204,708	\$266,472	\$271,061	81%	32%	2%
21420 Psychological Testing	\$211,548	\$233,160	\$96,145	\$70,130	-67%	-70%	-27%
21490 Other Psychological Services	\$0	\$0	\$103,368	\$120,305	N/A	N/A	16%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$422,181	\$434,507	\$467,268	\$433,922	3%	0%	-7%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$176,584	\$244,866	\$266,986	\$293,993	66%	20%	10%
21890 Special Education Administration; Other Special Education Administration	\$1,349,440	\$278,429	\$498,983	\$412,501	-69%	48%	-17%
21910 Other Support Services, Students; Service Area Direction	\$0	\$58,555	\$142,849	\$0	N/A	-100%	-100%
21990 Other Support Services, Students; Other Student Services	\$5,567	\$17,729	\$83,988	\$247,203	> 500%	> 500%	194%
24100 Office of The Principal	\$2,076,910	\$2,434,438	\$2,354,183	\$2,451,861	18%	1%	4%
24900 Other Support Services, School Administration	\$107,147	\$141,400	\$138,366	\$148,239	38%	5%	7%
Student Instructional Support Total	\$5,200,648	\$5,305,647	\$6,011,192	\$5,800,028	12%	9%	-4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$13,703	\$19,617	\$64,957	\$71,729	423%	266%	10%
23150 Board of Education; Legal Services	\$13,334	\$37,568	\$31,431	\$41,887	214%	11%	33%
23160 Board of Education; Promotion Expenses	\$7,646	\$4,108	\$5,235	\$6,209	-19%	51%	19%
23210 Executive Administration; Office of The Superintendent	\$211,514	\$234,445	\$261,507	\$284,605	35%	21%	9%
23220 Executive Administration; Community Relations	\$0	\$20,512	\$4,500	\$1,645	N/A	-92%	-63%
23230 Executive Administration; Staff Relations and Negotiations	\$16,096	\$12,131	\$14,806	\$21,563	34%	78%	46%
23290 Executive Administration; Other Executive Administration Services	\$62,420	\$42,525	\$46,781	\$57,801	-7%	36%	24%
25110 Fiscal Services; Office of The Business Manager	\$51,879	\$61,330	\$54,135	\$59,672	15%	-3%	10%
25120 Fiscal Services; Service Area Direction	\$71,953	\$85,419	\$125,951	\$128,422	78%	50%	2%
25140 Fiscal Services; Receiving and Disbursing Funds	\$34,444	\$41,071	\$38,871	\$40,759	18%	-1%	5%
25150 Fiscal Services; Payroll Services	\$37,029	\$36,638	\$45,727	\$47,783	29%	30%	4%
25160 Fiscal Services; Financial Accounting	\$55,027	\$65,252	\$74,563	\$59,137	7%	-9%	-21%
25191 Other Fiscal Services; Refund of Revenue	\$2,007	\$569	\$76,176	\$200	-90%	-65%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$7,631	\$10,398	\$7,763	\$6,650	-13%	-36%	-14%
25199 Other Fiscal Services; Other	\$3,022	\$16,007	\$15,387	\$37,059	> 500%	132%	141%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$7,278	\$0	\$0	N/A	-100%	N/A
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$37,029	\$43,177	\$36,921	\$58,795	59%	36%	59%
25300 Printing, Publishing, and Duplicating Services	\$1,873	\$1,129	\$1,038	\$2,960	58%	162%	185%
25400 Planning, Research, Development and Evaluation	\$16,943	\$32,958	\$118,865	\$4,599	-73%	-86%	-96%
25710 Personnel Services; Supervision of Personnel Services	\$211,738	\$251,712	\$280,989	\$317,227	50%	26%	13%
25720 Personnel Services; Recruitment and Placement	\$8,974	\$13,474	\$6,505	\$7,967	-11%	-41%	22%
25740 Personnel Services; Noninstructional Personnel Training	\$20,116	\$21,599	\$50	\$0	-100%	-100%	-100%
25750 Personnel Services; Health Services	\$23,795	\$10,740	\$6,870	\$6,900	-71%	-36%	0%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$65,671	\$25,874	N/A	N/A	-61%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$9,252	\$0	N/A	N/A	-100%

School Corporation Expenditures by Expenditure Type
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<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25890 Other Technology Services	\$9,495	\$27,805	\$24,146	\$21,594	127%	-22%	-11%
25910 Judgments	\$0	\$0	\$7,500	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$270,822	\$837,898	\$296,639	\$201,432	-26%	-76%	-32%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$131,162	\$83,184	\$3,572	\$24,360	-81%	-71%	> 500%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,122,782	\$4,232,760	\$4,154,941	\$4,217,518	2%	0%	2%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$877,193	\$308,721	\$191,098	\$148,217	-83%	-52%	-22%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,913	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$25,500	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,268	\$0	\$0	\$1,460	-80%	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$54,644	\$46,703	\$88,021	\$116,944	114%	150%	33%
26700 Operation and Maintenance of Plant Services; Insurance	\$355,490	\$359,423	\$477,399	\$481,664	35%	34%	1%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$23,046	\$98,664	\$95,804	\$101,379	340%	3%	6%
27010 Student Transportation; Service Area Direction	\$114,231	\$22,235	\$33,600	\$11,636	-90%	-48%	-65%
27100 Student Transportation; Vehicle Operation	\$757,797	\$61,179	\$0	\$0	-100%	-100%	N/A
27200 Student Transportation; Monitoring Services	\$66,268	\$5,320	\$18,684	\$21,965	-67%	313%	18%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$374,034	\$133,197	\$13,596	\$31,045	-92%	-77%	128%
27400 Student Transportation; Purchase of School Buses	\$686,044	\$413,486	\$261,365	\$308,475	-55%	-25%	18%
27500 Student Transportation; Insurance on Buses	\$73,820	\$23,737	\$27,084	\$26,610	-64%	12%	-2%
27700 Student Transportation; Contracted Transportation Services	\$18,035	\$1,923,407	\$2,503,978	\$2,482,691	> 500%	29%	-1%
27900 Student Transportation; Other Student Transportation Services	\$16,904	\$180	\$366	\$0	-100%	-100%	-100%
31100 Food Services Operations; Service Area Direction	\$89,804	\$138,084	\$102,345	\$107,979	20%	-22%	6%
31200 Food Services Operations; Food Preparation and Dispensing	\$640,249	\$777,436	\$801,996	\$781,339	22%	1%	-3%
31300 Food Services Operations; Food Delivery	\$58,238	\$59,337	\$120,588	\$110,510	90%	86%	-8%
31400 Food Services Operations; Food Purchases	\$1,054,115	\$1,178,323	\$1,587,119	\$1,531,505	45%	30%	-4%
31900 Other Food Services	\$21,217	\$18,960	\$65,156	\$79,652	275%	320%	22%
Overhead and Operational Total	\$10,761,244	\$11,819,695	\$12,268,944	\$12,097,417	12%	2%	-1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$768	\$1,037	\$989	\$428	-44%	-59%	-57%
33200 Community Recreation	\$0	\$0	\$0	\$3,366	N/A	N/A	N/A
33300 Civic Services	\$72,062	\$133,032	\$148,465	\$152,662	112%	15%	3%
33400 Athletic Coaches	\$250,380	\$320,129	\$327,941	\$325,668	30%	2%	-1%
33600 Nonpublic School Pupil Services	\$14,266	\$1,471	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$53,139	\$38,472	\$329,295	\$29,577	-44%	-23%	-91%
43000 Facilities Acquisition and Construction; Professional Services	\$88,452	\$29,809	\$394,530	\$16,136	-82%	-46%	-96%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$725,936	\$1,141,803	\$6,784,386	\$2,776,809	283%	143%	-59%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$156	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$172,751	\$609,987	\$809,298	\$711,273	312%	17%	-12%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$402,634	\$264,962	\$783,848	\$353,170	-12%	33%	-55%
51100 Debt Services; Principal on Debt; Bonds	\$2,280,000	\$1,035,000	\$1,875,000	\$655,000	-71%	-37%	-65%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$58,130	\$43,918	N/A	N/A	-24%
52100 Debt Services; Interest on Debt; Bonds	\$1,127,867	\$811,241	\$836,363	\$206,331	-82%	-75%	-75%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$98,396	\$28,950	\$0	N/A	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$222,000	\$1,352,000	\$1,828,526	\$679,500	206%	-50%	-63%
54200 Common School Fund; Principal	\$640,241	\$330,553	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$2,554	\$0	\$0	N/A	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$850	\$0	\$0	N/A	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$850	\$0	N/A	N/A	-100%
Nonoperational Total	\$6,050,651	\$6,171,296	\$14,206,571	\$5,953,837	-2%	-4%	-58%
Prorated By Fund							

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26491 2007 Account Code - PERF	\$232,485	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,091,868	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$129,186	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,406,328	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$16,648	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,040,429	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$9,916,944	\$0	\$0	\$0	N/A	N/A	N/A